



**REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS
AUDIT EXAMINATION OF THE
FORMER METCALFE COUNTY CLERK**

Calendar Year 1998

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CONTENTS

PAGE

INDEPENDENT AUDITOR’S REPORT	1
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES	3
NOTES TO FINANCIAL STATEMENT	6
SCHEDULE OF EXCESS OF LIABILITIES OVER ASSETS	8
COMMENTS AND RECOMMENDATIONS.....	13
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF THE FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS.....	19



Edward B. Hatchett, Jr.
Auditor of Public Accounts

To the People of Kentucky
Honorable Paul E. Patton, Governor
John P. McCarty, Secretary
Finance and Administration Cabinet
Mike Haydon, Secretary, Revenue Cabinet
Honorable Donald Butler, County Judge/Executive
Honorable Carol England, Metcalfe County Clerk
Honorable Sherry Lee, Former Metcalfe County Clerk
Members of the Metcalfe County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of receipts, disbursements, and excess fees of the former County Clerk of Metcalfe County, Kentucky, for the year ended December 31, 1998. This financial statement is the responsibility of the former County Clerk. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the former County Clerk was required to prepare the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and laws of Kentucky, which is a comprehensive basis of accounting other than generally accepted accounting principles. This cash basis system does not require the maintenance of a general fixed asset group or general long-term debt group of accounts. Accordingly, the accompanying financial statement is not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the receipts, disbursements, and excess fees of the former County Clerk for the year ended December 31, 1998, in conformity with the basis of accounting described above.

Our audit was made for the purpose of forming an opinion on the financial statement taken as a whole. The schedule listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statement. Such information has been subjected to auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly presented in all material respects in relation to the financial statement taken as a whole.

To the People of Kentucky
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Honorable Sherry Lee, Former Metcalfe County Clerk
Members of the Metcalfe County Fiscal Court

Based on the results of our audit, we have presented the accompanying comments and recommendations, included herein, which discusses the following areas of noncompliance:

- Former County Clerk Sherry Lee Had A Deficit Of \$17,337 As Of December 31, 1998 And Made Personal Deposits Of \$17,100 To Decrease This Deficit
- Former County Clerk Sherry Lee Should Have Maintained Supporting Documentation For Conference Expenses And Refrained From Paying Personal Expenses With Public Funds
- Former County Clerk Sherry Lee Should Have Maintained Accurate Payroll Records
- Delinquent Taxes Of \$2,402 Were Not Remitted In A Timely Manner

In accordance with Government Auditing Standards, we have also issued a report dated January 19, 2000 on our consideration of the Former County Clerk's compliance with certain laws and regulations and internal control over financial reporting.

Respectfully submitted,



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
January 19, 2000

METCALFE COUNTY
SHERRY LEE, FORMER COUNTY CLERK
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES

Calendar Year 1998

Receipts

State Fees For Services	\$	6,161
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Fiscal Court		13,793
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Licenses and Taxes:

Motor Vehicle-

Licenses and Transfers	\$	202,171
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Usage Tax		443,543
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Tangible Personal Property Tax		393,760
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Licenses-

Fish and Game		15,836
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Marriage		3,760
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Occupational		479
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Garbage Permits		125
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Lien Fees		2,331
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Deed Transfer Tax		13,888
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Delinquent Tax		20,765
		1,096,658

Fees Collected for Services:

Recordings-

Deeds, Easements, and Contracts	\$	9,556
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Real Estate Mortgages		8,162
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Chattel Mortgages and Financing Statements		37,615
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Powers of Attorney		385
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All Other Recordings		9,106
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Charges for Other Services-

Candidate Filing Fees		1,930
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Copywork		269
		67,023

Other:

Title Application and Mail In Fees	\$	5,382
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Miscellaneous		862
		6,244

Interest Earned		542
		542

Gross Receipts (Carried Forward)	\$	1,190,421
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METCALFE COUNTY
 SHERRY LEE, FORMER COUNTY CLERK
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES
 Calendar Year 1998
 (Continued)

Gross Receipts (Brought Forward) \$ 1,190,421

Disbursements

Payments to State:

Motor Vehicle-

Licenses and Transfers	\$ 151,350	
Usage Tax	430,266	
Tangible Personal Property Tax	146,396	

Licenses-

Fish and Game	15,486	
Delinquent Tax	6,672	
Legal Process Tax	10,806	
Candidate Filing Fees	930	\$ 761,906

Payments to Fiscal Court:

Tangible Personal Property Tax	\$ 23,641	
Delinquent Tax	1,521	
Deed Transfer Tax	13,194	
Occupational Licenses	280	
Garbage Permits	114	38,750

Payments to Other Districts:

Tangible Personal Property Tax	\$ 207,972	
Delinquent Tax	9,939	217,911

Payments to Sheriff

951

Operating Disbursements:

Personnel Services-

Deputies Salaries	\$ 84,941
Contract Labor	3,000

Employee Benefits-

Employer's Share Social Security	9,876
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Contracted Services-

Fish and Game	12,479
Advertising	1,414
Printing and Binding	2,013

METCALFE COUNTY
 SHERRY LEE, FORMER COUNTY CLERK
 STATEMENT OF RECEIPTS, DISBURSEMENTS, AND EXCESS FEES
 Calendar Year 1998
 (Continued)

Disbursements (Continued)

Operating Disbursements:
 (Continued)

Contracted Services (Continued)-

Copier Maintenance Contract 3,429

Repairs 423

Materials and Supplies-

Office Supplies 3,776

Cleaning Supplies 1,635

Other Charges-

Conventions and Travel 5,177

Dues 350

Postage 4,248

Bond 1,384

Miscellaneous 1,943 \$ 136,088

Total Disbursements \$ 1,155,606

Less Disallowed Disbursements:

Duplicate Payment for Supplies \$ (136)

Non-Sufficient Funds Charges (432)

Penalty (95)

Travel and Convention Expenses (2,678)

Office Supplies (219)

Total Disallowed Disbursements \$ (3,560)

Total Allowable Disbursements \$ 1,152,046

Net Receipts \$ 38,375

Less: Statutory Maximum 38,375

Excess Fees Due County \$ 0

METCALFE COUNTY
NOTES TO FINANCIAL STATEMENT

December 31, 1998

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of receipts over disbursements to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

The financial statement has been prepared on a cash basis of accounting pursuant to KRS 68.210 as recommended by the State Local Finance Officer. Revenues and related assets are generally recognized when received rather than when earned. Certain expenses are recognized when paid rather than when a liability is incurred, including capital asset purchases. Certain other expenses are recognized when a revenue and the related asset can be associated with a corresponding liability due another governmental entity.

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the County Treasurer in the subsequent year. A schedule of excess of liabilities over assets is included in this report as a supplemental schedule.

C. Cash and Investments

At the direction of the fiscal court, KRS 66.480 authorizes the County Clerk's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

Note 2. Employee Retirement System

The county officials and employees have elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a multiple-employer public retirement system that covers all eligible full-time employees. Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5.0 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 8.65 percent.

METCALFE COUNTY
NOTES TO FINANCIAL STATEMENT
December 31, 1998
(Continued)

Note 2. Employee Retirement System (Continued)

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65.

Historical trend information pertaining to CERS' progress in accumulating sufficient assets to pay benefits when due is present in the Kentucky Retirement Systems' annual financial report which is a matter of public record.

Note 3. Deposits

The Former County Clerk maintained deposits with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC). According to law, the depository institution should pledge sufficient securities as collateral which, together with FDIC insurance, equals or exceeds the amount on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge of securities should be evidenced by an agreement that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution. This agreement, signed by both parties, must be sufficient to create an enforceable and perfected security interest in the collateral under Kentucky law. The County Clerk met the requirements stated above, and as of April 6, 1998, deposits were fully insured or collateralized at a 100% level with securities held by the county official's agent in the county official's name.

METCALFE COUNTY
SHERRY LEE, FORMER COUNTY CLERK
SCHEDULE OF EXCESS OF LIABILITIES OVER ASSETS

December 31, 1998

Assets

Cash in Bank	\$ 10,855
Deposits in	1,609
Due From The Fish and Game	<u>1,452</u>
Total Assets	\$ 13,916

Liabilities

Paid

Outstanding	\$ 8,249
State Treasurer-	
Motor Vehicle	1,037
Tangible Personal Property	7,326
Delinquent	139
Metcalfe	
Tangible Personal Property	1,207
Delinquent	36
Metcalfe County	
Tangible Personal Property	8,333
Delinquent	2,001
Metcalfe County	
Tangible Personal Property	487
Delinquent	16
Metcalfe County	
Tangible Personal Property	589
Delinquent	21
Ambulance Taxing	
Tangible Personal Property	884
Delinquent	24
City of	
Tangible Personal Property	320
Advertising	270
Bank Charges	<u>16</u>
Total Paid	\$ 30,955

METCALFE COUNTY
SHERRY LEE, FORMER COUNTY CLERK
SCHEDULE OF EXCESS OF LIABILITIES OVER ASSETS
December 31, 1998
(Continued)

Liabilities (Continued)

Unpaid Obligations:

State Treasurer-

Motor Vehicle Licenses

\$ 60

Metcalf County Sheriff-

Delinquent Taxes

165

Refund Due Taxpayer

73

Total Unpaid Obligations

\$ 298

Total Liabilities

\$ 31,253

Total Fund Deficit as of December 31, 1998

\$ (17,337)

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COMMENTS AND RECOMMENDATIONS

METCALFE COUNTY
SHERRY LEE, FORMER COUNTY CLERK
COMMENTS AND RECOMMENDATIONS

Calendar Year 1998

- 1) Former County Clerk Sherry Lee Had A Deficit Of \$17,337 As Of December 31, 1998 And Made Personal Deposits Of \$17,100 To Decrease This Deficit
-

The former County Clerk, Sherry Lee, had a deficit of \$17,337 in her official account as of December 31, 1998. This deficit resulted from an overpayment of the County Clerk's salary of \$10,177 and an overpayment of her expense allowance of \$3,600, for a total of \$13,777. In addition, we have disallowed a total of \$3,560 which consists of inadequate documentation for travel and conference expenses of \$2,678, inadequate documentation for office supplies of \$219, a duplicate payment to a vendor for \$136, bank charges of \$432 due to non-sufficient funds in the official account, and a state penalty of \$95.

In March 1999, the former County Clerk made two personal deposits totaling \$17,100 to decrease the deficit in her official account to \$237. The state is due \$60 for five missing passenger decals, the former Sheriff is due \$165 for delinquent tax fees, and a refund of \$73 is due a franchise corporation for a duplicate payment. We recommend that the County Clerk deposit personal funds of \$237 into her official account. When this deposit is made, there will be sufficient funds available for the former County Clerk to pay all remaining liabilities.

Management's Response:

My term of office ended December of 1998. At that time, I became aware that the operating receipts generated by the County Clerk's office would not meet the expenditures incurred. By law, I was allowed until March 15, 1999 to close out my official accounts and made two personal deposits totaling \$17,100. I have paid all outstanding liabilities.

I have supported the operations of the County Clerk's office. The fee system makes me responsible for any revenue shortfall and I unable to receive my compensation as Metcalfe County Clerk. I was County Clerk for nine years and this is the first year that expenditures have exceeded revenues. During calendar year 1998, I earned \$38,375 as reflected in the audit report. If the auditor had allowed all of the expenses, then I would have earned \$34,813 and supported the Metcalfe County Clerk's office by \$17,100.

In the past, the fiscal court has supported the County Clerk's office when I have experienced revenue shortfalls by helping with operating expenses. I hope that the fiscal court can review this audit report and will reimburse me for some of these expenses.

METCALFE COUNTY
SHERRY LEE, COUNTY CLERK
COMMENTS AND RECOMMENDATIONS
Calendar Year 1998
(Continued)

2) Former County Clerk Sherry Lee Should Have Maintained Supporting Documentation For Conference Expenses And Refrained From Paying Expenses With Public Funds

We have disallowed expenses of \$2,639 relating to an International Association of Clerks, Recorders, Election Officials, and Treasurers (IACREOT) Conference and Trade Show held in Fort Lauderdale, Florida. This conference and trade show was held from July 24, 1998 through July 30, 1998. We were unable to verify that the former County Clerk and a former deputy attended any training sessions held at the conference. The former County Clerk and deputy explained that they attended training sessions. However, we contacted the Executive Training Coordinator of IACREOT and she could not verify that the former Metcalfe County Clerk or deputy attended any training sessions. In addition, the former County Clerk could not provide us with any training materials from the training sessions. The former County Clerk provided us with documentation supporting the IACREOT registration fee of \$500, car rental fees of \$450, and meals of \$314, for a total of \$1,264. However, we did not allow these expenditures because we could not determine if they attended any of the training sessions held by IACREOT.

On June 19, 1998, the former County Clerk was reimbursed \$324 for meals and mileage for the spring County Clerk's convention held in Lexington, Kentucky. Included in this amount was \$12 for two meals for persons who were not deputies of the Clerk's office. On November 19, 1998, the former County Clerk was reimbursed \$167 for meals, mileage, and parking for the fall County Clerk's convention held in Louisville, Kentucky. Included in this amount was \$27 for meals for an individual who was not a deputy of the Clerk's office. The former County Clerk stated that the June 19th reimbursement included meals for her son and a friend of his and the November 19th reimbursement included meals for a friend of hers. None of these people were deputies of the Clerk's office.

We are referring these matters to the Metcalfe Commonwealth Attorney and the Attorney General's office for further investigation.

Management's Response:

I attended the training sessions held at the IACREOT Conference and Trade Show with my deputy. I also spoke to the Executive Training Coordinator of IACREOT and she was unable to provide the information that the auditor needed. She explained that it was in an electronic database and in some cases that the information was not entered. She also explained that she would look through the data entry forms. She did not find the information. After a training session, we completed a data entry form and dropped it into a box. Apparently IACREOT lost the form and did not enter the data. IACREOT sent me a copy of the registration form, which was adequate documentation for the auditors. This form did show that we did register at the conference and training, as we had stated.

METCALFE COUNTY
SHERRY LEE, COUNTY CLERK
COMMENTS AND RECOMMENDATIONS
Calendar Year 1998
(Continued)

3) Former County Clerk Sherry Lee Should Have Maintained Accurate Payroll Records

The former County Clerk received salary payments of \$48,552, plus an expense allowance of \$3,600, for total compensation of \$52,152. The amount reported on the former County Clerk's W-2 form was \$52,326. However, based on our audit, \$38,375 was available to pay the former County Clerk's salary. We recommend that the former County Clerk amend her W-2 form to report correct salary and withholding amounts. In addition, we further recommend that the County Treasurer submit amended retirement and federal tax reports for calendar year 1998 in order to receive a refund for overpaid matching portions of withholdings.

Management's Response:

I paid taxes on an amount of money that I did not earn and I agree with the auditor's recommendation. If the auditor allowed all of the expenses of the office, the report would state that I earned \$34,813. Whereas, I paid taxes on \$52,326.

4) Delinquent Taxes Of \$2,402 Were Not Remitted In A Timely Manner

During our testing of delinquent taxes, we noted that \$2,402 was not properly reported and paid to the taxing districts. The County Clerk failed to remit payment to the former Sheriff for delinquent taxes collected for the months of January, March, and July of 1998. Also payments were not made to the School District for delinquent taxes collected during the months of July, November, and December of 1998. Finally, we noted that five delinquent franchise tax bills were collected but not reported or paid to the state, county, and taxing districts.

We notified the former County Clerk on September 16, 1999 that she owed the State \$139; County \$36; School District \$2,001; Library District \$16; Extension District \$21; Ambulance District \$24; and \$165 to the former Sheriff. Based on the information that we have, the state, county, and taxing districts received their funds in November of 1999.

Management's Response:

This was an oversight by my office. After the auditors notified me, I immediately paid the taxing districts

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REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF THE FINANCIAL STATEMENT
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Honorable Donald Butler, County Judge/Executive
Honorable Carol England, Metcalfe County Clerk
Honorable Sherry Lee, Former Metcalfe County Clerk
Members of the Metcalfe County Fiscal Court

Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of The Financial
Statement Performed In Accordance With Government Auditing Standards

We have audited the former Metcalfe County Clerk as of December 31, 1998, and have issued our report thereon dated January 19, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the former Metcalfe County Clerk's financial statement as of December 31, 1998, is free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under Government Auditing Standards which are described in the accompanying comments and recommendations.

- Former County Clerk Sherry Lee Had A Deficit Of \$17,337 As Of December 31, 1998 And Made Personal Deposits Of \$17,100 To Decrease This Deficit
- Former County Clerk Sherry Lee Should Have Maintained Supporting Documentation For Conference Expenses And Refrained From Paying Personal Expenses With Public Funds
- Former County Clerk Sherry Lee Should Have Maintained Accurate Payroll Records
- Delinquent Taxes Of \$2,402 Were Not Remitted In A Timely Manner

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Metcalfe County Clerk's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statement and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions.

Honorable Donald Butler, County Judge/Executive
Honorable Carol England, Metcalfe County Clerk
Honorable Sherry Lee, Former Metcalfe County Clerk
Members of the Metcalfe County Fiscal Court
Report On Compliance And On Internal Control
Over Financial Reporting Based On An Audit Of The Financial
Statement Performed In Accordance With Government Auditing Standards
(Continued)

Internal Control Over Financial Reporting (Continued)

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statement. Reportable conditions are described in the accompanying comments and recommendations.

- Former County Clerk Sherry Lee Had A Deficit Of \$17,337 As Of December 31, 1998 And Made Personal Deposits Of \$17,100 To Decrease This Deficit
- Former County Clerk Sherry Lee Should Have Maintained Supporting Documentation For Conference Expenses And Refrained From Paying Personal Expenses With Public Funds
- Former County Clerk Sherry Lee Should Have Maintained Accurate Payroll Records
- Delinquent Taxes Of \$2,402 Were Not Remitted In A Timely Manner

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, of the reportable conditions described above, we consider the following to be material weaknesses.

- Former County Clerk Sherry Lee Had A Deficit Of \$17,337 As Of December 31, 1998 And Made Personal Deposits Of \$17,100 To Decrease This Deficit
- Former County Clerk Sherry Lee Should Have Maintained Supporting Documentation For Conference Expenses And Refrained From Paying Personal Expenses With Public Funds
- Former County Clerk Sherry Lee Should Have Maintained Accurate Payroll Records
- Delinquent Taxes Of \$2,402 Were Not Remitted In A Timely Manner

This report is intended for the information of management. However, this report, upon release by the Auditor of Public Accounts, is a matter of public record and its distribution is not limited.

Respectfully submitted,



Edward B. Hatchett, Jr.
Auditor of Public Accounts

Audit fieldwork completed -
January 19, 2000

